



# भारत का राजपत्र

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## भारतीय सनदी लेखाकार संस्थान

(संसद के अधिनियम द्वारा गठित)

### शुद्धिपत्र

नई दिल्ली, 26 अक्टूबर, 2018

सं. 1-सीए (5)/69 ए/2018.—भारत के राजपत्र के भाग IIII खंड 4, असाधारण में प्रकाशित भारतीय चार्टर्ड अकाउंटेंट्स संस्थान की अधिसूचना सं. 1-सीए (5)/69/2018 तारीख 28 सितंबर, 2018, जो 28 सितंबर, 2018 को प्रकाशित हुई थी, जिसमें 31 मार्च, 2018 को समाप्त होने वाले वर्ष के लिए संस्थान की वार्षिक रिपोर्ट और लेखापरीक्षित लेखा सम्मिलित हैं, के हिंदी संस्करण में कुछ मुद्रण संबंधी त्रुटियां पाई गई हैं। इन त्रुटियों को नीचे दिए गए व्यौरों के अनुसार शुद्धिपत्र के माध्यम से ठीक किया जा रहा है :—

- पृष्ठ संख्या 99, वर्ष 2018 और 2017 के स्तंभ में लंबवत रेखा विभाजक दिखाई नहीं दे रहा है और मद "योग" के सामने पंक्ति के बीच क्षैतिज रेखा भी गायब है, इसलिए इनको इसमें उपस्थित होने के रूप में पढ़ा जाए।
- पृष्ठ 100, आय और व्यय के विवरण में, टिप्पण संख्या 9-10 और 22 को गलती से सीरियल नंबर-II के उप क्रम-संख्या घ. और ड. के सामने मुद्रित किया गया है। मद "व्यय" के सामने इसे उप क्रम-संख्या क्रमशः ड. और च. के सामने" पढ़ा जाए।
- पृष्ठ 115, टिप्पण # 22 के लिए तालिका में - एक खाली पंक्ति दिखाई दे रही है, जिसे हटाया गया है, समझा जाए।

4. पृष्ठ 117, बिंदु संख्या 24.09, पहली पंक्ति, 278 लाख आंकड़ों में शब्द "रूपए" गायब है, इसलिए "278 लाख रूपए" के रूप में पढ़ा जाए।

5. पृष्ठ 119, बिंदु संख्या 25.02, उप क्रम-संख्या 4 घ. में मद 'पूर्वानुमान' के सामने, शब्द एलआईसी को वर्षों के सभी चार स्तंभों में आईएएल के रूप में गलत मुद्रित किया गया है, इसलिए "एलआईसी" के रूप में पढ़ा जाए।

वी. सागर सचिव,

[विज्ञापन-III /4/असा./320/18]

### THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(set up by an Act of Parliament)

#### CORRIGENDUM

New Delhi, the 26th October, 2018

**No. 1-CA(5)/69A/2018.**—In the Notification No. 1-CA(5)/69/2018 dated 28<sup>th</sup> September, 2018 published in Part III Section 4 of the Gazette of India, Extraordinary No. 363 dated 28<sup>th</sup> September, 2018, of the Institute of Chartered Accountants of India containing Annual Report and audited accounts of the Institute for the year ended 31<sup>st</sup> March, 2018, certain printing errors were noticed in English version. These errors, during printing, as per details given below, are hereby rectified by way of this Corrigendum:-

1. Page 194 – 8<sup>th</sup> line, the words “Cash Flow Statement” be read as “Statement of Cash Flow”,
2. Page 194 - 13<sup>th</sup> Line, the words, “the Chartered Accountants Act, 1949” be read as “The Chartered Accountants Act, 1949”
3. Page 195 -
  - (i) After 9<sup>th</sup> Line, Point (Number 1) is found not printed, therefore, it now be read as “(1) The Institute has authorized a large number of Chapters in India and Abroad. The Institute has represented to us that since these Chapters are separate entities and their accounts are not required to be consolidated.”
  - (ii) After point no.1, existing paragraph has been renumbered and be read as “(2)”
  - (iii) 21<sup>st</sup> Line, the words “the purpose our audit” be read as “the purpose of our audit”.
4. Page 198- In “Cash Flow Statement”, the figures are not aligned, therefore all figures be read as right aligned.
5. Page 204- In the table for Note # 3- the figure “3834” towards Balance at the end of year in the third column against the item ‘Education’ for the year 2018 is compressed during printing stage, therefore, be correctly read as “38343”.
6. Page 205- 1<sup>st</sup> & 2<sup>nd</sup> Lines and page 215- 9 & 10<sup>th</sup> Lines- the words “The Institute of Chartered Accountants of India and “Notes forming part of the Financial statements” are appearing in four lines, and the same now be read together as two lines.
7. Page 205- In the table for Note # 4- Last digit of certain figures is reflected in the next line, therefore, the correct figures in the said table now be read as under:-
  - a) The figures towards “Balance at the beginning of the year” in the column against the item ‘Education Fund’ for the year 2017 be read as “21,107” and in the column against the item “Total” for the year 2018 and 2017 be read as “34,329” and “29,199” respectively.
  - b) The figures towards ‘Transfer from/(to) Reserves and Surplus’ in the column against the item ‘Education Fund’ for the year 2018 be read as “(2,489)” and in the column against the item “Total” for the year 2018 be read as “(2,489)”
8. Page 206- In the table for Note # 8- the words at sl.no. (v) “Post Qualification courses fees” are appearing in two lines, these are rectified and be read as one line.

9. Page 207- In the table row marked Note #9 - bifurcating lines have been added in the row detailing Gross Block and Depreciation which now be read as under:-

- Gross block includes Cost at the beginning of the year, Additions, Transfers/Deletion and Cost at the end of the year.
- Similarly, Depreciation covers Accumulated depreciation at the beginning of the year, charged for the year, transfers/Deletion and accumulated depreciation at the end of the year.
- In the third row against the item ‘Leasehold Land’, the bifurcating line in the seventh column is misaligned between numerals 668 and 582 which be taken as properly aligned row, therefore, be read as printed.
- the sign (\*) before the figure 1,449 in the eighth column against the item “Charged for the year” towards ‘Buildings’ in the fourth row is missing, therefore be read as “\*1,449”
- The sign (\*) shown at the end of Note # 9 is appearing in bigger font, therefore be read in short font.

10. Page 208-in the table against the item ‘Investment’:-

- the words Note is missing before INVESTMENTS, therefore be read as “Note # 12”.
- the words “ Investments (at cost) are appearing in two lines, therefore, the same be read as one line.

11. Page 210, in the table for Note: Assets held (Current & Non-Current), the words “₹ in Lakhs) is missing, therefore be read as “(₹ in Lakhs)”.

12. Page 213 & 214- 5<sup>th</sup> line is repeated before point nos. 24.05, 24.09 and 24.15 respectively, and therefore be read as deleted.

13. Page 214, point no.24.09, 1<sup>st</sup> line, the words “₹” is missing in figures 262 lakhs, therefore be read as “₹ 262 Lakhs”

14. Page 215 and 216, points no.25, 25.1 and 25.2 are compressed, therefore be read as 25, 25.1 and 25.2 respectively.

15. Page 215- 20<sup>th</sup> line, the Last alphabet Funded against the word “Gratuity” is reflected in the next line, therefore be read as one word “Funded”.

16. Page 217 & 218- in Point nos.25.2 and 25.3, sub serial nos. of Sl.No.4 against item ‘Assumption’ has been misprinted as “a, c, d and e”, therefore be read as “a, b, c and d”.

17. Page 217, in point no.25.3,

- 1<sup>st</sup> line, the words “₹” has been misprinted as sign “\*” before the words “ in Lakhs” , therefore the correct word be read as “₹ in Lakhs”
- sub serial no of Sl.No.2, against item ‘Reconciliation of fair value of plan assets and obligations’ has been misprinted as “a, c”, therefore be read as “a, b”.

V. SAGAR, Secy.  
[ADVT.-III/4/Exty./320/18]